



**PROPOSED RULE MAKING
(RCW 34.05.320)**

CR-102 (7/22/01)
**Do NOT use for expedited
rule making**

Agency: Department of Revenue

☒ **Original Notice**

☒ **Preproposal Statement of Inquiry was filed as WSR 04-06-064; or**

☐ **Supplemental Notice**

☐ **Expedited Rule Making -- Proposed notice was filed as WSR; or**

☐ **to WSR _____**

☐ **Proposal is exempt under RCW 34.05.310(4).**

☐ **Continuance of WSR**

(a) Title of rule: WAC 458-40-660 Timber excise tax - Stumpage value tables

Purpose: Provides taxpayers with stumpage value tables to determine timber excise tax as required by RCW 82.33.091.

Other identifying information: None

(b) Statutory authority for adoption: RCW 82.32.300,
82.01.060(2), and 84.33.096

Statute being implemented: RCW 84.33.091

(c) Summary: The rule contains eight tables of stumpage values. These eight tables represent the areas in the state in which timber is harvested. Each table breaks out the values by timber species, quality, and a downward adjustment for hauling. The rule also contains two harvest adjustment tables for the volume per acre that is harvested, logging conditions, remote island harvesting, damaged timber, and thinning. In addition, the rule also contains a domestic market adjustment table for export restricted public timber not sold through a competitive bidding process.

Reasons supporting proposal: RCW 84.33.091 requires the values to be updated twice a year. This is the semi-annual update to be used for the second half of the calendar year 2004.

(d) Name of Agency Personnel Responsible for:

Office Location

Telephone

1. Drafting..... Gilbert Brewer

1025 Union Ave. S.E., Ste #400, Olympia, WA

(360) 570-6133

2. Implementation.... Leslie Cushman

1025 Union Ave. S.E., Ste #100, Olympia, WA

(360) 570-3201

3. Enforcement..... Leslie Cushman

1025 Union Ave. S.E., Ste #100, Olympia, WA

(360) 570-3201

(e) Name of proponent (person or organization):

Department of Revenue

☐ Private

☐ Public

☒ Governmental

(f) Agency comments or recommendations, if any, as to statutory language, implementation, enforcement and fiscal matters: No comments or recommendations were submitted.

(g) Is rule necessary because of:

Federal Law? ☐

Yes

X No

Federal Court Decision? ☐

Yes

X No

State Court Decision? ☐

Yes

X No

If yes, ATTACH COPY OF TEXT

Citation:

(h) HEARING LOCATION:

Capital Plaza Building
Legislation & Policy 4th Floor Large Conference Room
1025 Union Avenue, S.E.
Olympia, Washington

Submit written comments to: Gilbert Brewer

Department of Revenue
Post Office Box 47467
Olympia, Washington 98504-7467
FAX (360) 664-0693 By: June 9, 2004
e-mail: gilb@dor.wa.gov

Date: June 9, 2004 **Time:** 10:00 a.m.

DATE OF INTENDED ADOPTION: June 16, 2004

Assistance for persons with disabilities: Contact April Thompson no later than 10 days before the hearing date TTY 1-800-451-7985 or (360) 725-7500.

NAME (TYPE OR PRINT)

Alan R. Lynn

SIGNATURE

Filed: May 5, 2004

Time: 10:56 AM

WSR: 04-10-110

TITLE Rules Coordinator
Legislation & Policy Division

DATE

CODE REVISER USE ONLY

(j) Short explanation of rule, its purpose, and anticipated effects: This proposed amendment of WAC 458-40-660 complies with RCW 84.33.091, which requires the Department to publish stumpage values on a semi-annual basis. The tables set out for each stumpage value area the amount that each species or sub-classification of timber would sell for at a voluntary sale made in the ordinary course of business for purposes of immediate harvest. Timber harvesters, other than electing small harvesters and purchasers of public timber, use the tables as a basis for calculating the amount of timber excise tax owed.

Does proposal change existing rules?

☒ YES ☐ NO

If yes, describe changes:

This is a proposed revision of an existing rule, WAC 458-40-660. See explanation above.

(k) Has a small business economic impact statement been prepared under chapter 19.85 RCW?

Yes. Attach copy of small business economic impact statement.

A copy of the statement may be obtained by writing to:

telephoning: ()

faxing: ()

X No. Explain why no statement was prepared.

A small business economic impact statement is not required when a legislative rule is being adopted under RCW 34.05.328.

(l) Does RCW 34.05.328 apply to this rule adoption? ☒ Yes ☐ No

Please explain: This is a significant legislative rule pursuant to RCW 34.05.328(5)(a)(i).